



भारत सरकार **GOVERNMENT OF INDIA**  
वित्त मंत्रालय **MINISTRY OF FINANCE**  
राजस्व विभाग **DEPARTMENT OF REVENUE**  
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
**CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**  
सीमा शुल्क आयुक्त का कार्यालय  
**OFFICE OF THE COMMISSIONER OF CUSTOMS**  
सीमा शुल्क गृह, विल्लिंग्टन आईलैंड, कोच्चिन-682009  
**CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009**



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**DIN-20210558MB0000999CF2**

**सार्वजनिक सूचना PUBLIC NOTICE NO.07/2021**

**Subject:** Ad-hoc Exemption No. 04/2021 valid till 30.06.2021 from IGST on imports of certain COVID-19 relief materials authorized by State Governments subject to specified condition-regarding.

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Kind attention of all importers, exporters, customs brokers, members of the trade and industry and all other stakeholders is invited to the Government of India Ad-hoc Exemption Order No.04/2021-Customs dated 03.05.2021(Annexure A) and CBIC Instruction No.09/2021-Customs dated 03.05.2021(Annexure B).

2. The Ad-hoc exemption from IGST is provided to certain goods when received free of cost for free distribution anywhere in India for COVID relief. The said goods are to be imported free of cost for the purpose of COVID relief by a State Government or any entity, relief agency or statutory body, authorised in this regard by only state government.

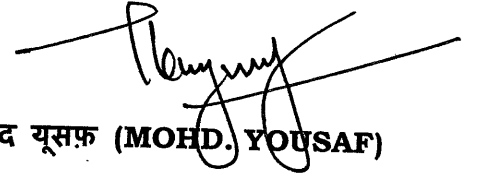
3. The ad-hoc exemption is applicable only to goods specified in Notification No.27/2021- Customs as amended by Notification No.29/2021-Customs (Annexure-C) and Notification No.28/2021-Customs (Annexure-D). Vide Notification No.27/2021-Cus, the Customs Duty and vide Notification No.28/2021- Cus, the Customs Duty and Health Cess were exempted respectively on the goods mentioned therein. IGST on these goods have been exempted vide Ad-hoc Exemption Order No.04/2021-Customs dated 03.05.2021. The exemption order shall apply to all such consignments pending clearance from Customs as on 03.05.2021 and shall be in force up to (and including) 30.06.2021.

4. At the time of import, the importer shall, before the clearance of goods from Customs, produce a Certificate in the prescribed format(Annexure E) from the Nodal Authority of the State Government. Dr. S. Karthikeyan, Special Commissioner, Office of the Special Commissioner, State GST Department, Tax Towers, Karamana, Thiruvananthapuram, Phone No.: 04712785206, 9447782000, E-mail:[covidreliefkerala@gmail.com](mailto:covidreliefkerala@gmail.com) & [adlcst1.ctd@kerala.gov.in](mailto:adlcst1.ctd@kerala.gov.in), has been nominated as the competent authority to issue certificate under Ad-hoc Exemption order No.04/2021-Cus dated 03.05.2021. In this regard, attention of all stakeholders is invited to the Frequently Asked Questions (Annexure-F) as updated on 07.05.2021 regarding modalities under the Ad-hoc Exemption Order No. 04/2021.

5. This shall be the standing order to all the concerned officers of Customs, to the extent relevant, to ensure immediate clearances of the COVID relief goods covered by the subject notifications by effective coordination with the state nodal officers and all concerned stakeholders.

6. All trade associations are requested to give the same a wide publicity. Any difficulties faced by the Trade may be brought to the notice to the undersigned.

7. Hindi version follows.



मोहम्मद यूसफ़ (MOHD. YOUSAF)

सीमाशुल्क आयुक्त COMMISSIONER OF CUSTOMS

संलग्न Encl: यथोपरि As above.

को जारी Issued to: सूची अनुसार सभी संबद्ध All concerned, as per mailing list.

F.No.C1/03/2016-TU- Cus.

दिनांक Dated: 10.05.2021

प्रतिलिपि Copy to:

1. Commissioner's file.
2. ADC/JCs.
3. The Cochin Customs Brokers Association, Cochin.

4. EDI Section for uploading in the website.
5. Official Language Unit for Bilingual.

**प्रतिलिपि प्रस्तुत Copy submitted to:**

1. The Chief Commissioner of Central Tax,  
Central Excise and Customs,  
Thiruvananthapuram Zone,  
C.R. Building, I.S. Press Road, Ernakulam – 18.
2. Dr. S. Karthikeyan, Special Commissioner,  
Office of the Special Commissioner,  
State GST Department,  
Tax Towers, Karamana,  
Thiruvananthapuram – 695002.

ANNEXURE - A

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**Ad hoc Exemption Order No. 4/2021-Customs**

New Delhi, the 3<sup>rd</sup> May, 2021

G.S.R. (E)...- In exercise of the powers conferred by sub-section (2) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, under exceptional circumstances prevailing due to the COVID-19 pandemic, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description as specified in the notifications listed in the Appendix below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the said notifications, when imported into India, from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), subject to the conditions specified in the Annexure to this exemption order.

2. This exemption order shall remain in force upto and inclusive of the 30<sup>th</sup> day of June, 2021 and shall also apply to goods which are pending for clearance on the date of issue of this order.

**Appendix**

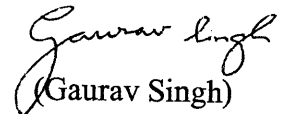
S.No.	Notification
1.	Notification No. 27/2021-Customs, dated the 20 <sup>th</sup> April, 2021 [G.S.R. 284(E), dated the 20 <sup>th</sup> April, 2021]
2.	Notification No. 28/2021-Customs, dated the 24 <sup>th</sup> April, 2021 [G.S.R. 286(E), dated the 24 <sup>th</sup> April, 2021]

**Annexure**

Condition No.	Condition
1.	The said goods are imported free of cost for the purpose of Covid relief by a State Government or, any entity, relief agency or statutory body, authorised in this regard by any State Government.

2.	The said goods are received from abroad for free distribution in India for the purpose of Covid relief.
3.	Before clearance of the goods, the importer produces to the Deputy or Assistant Commissioner of Customs, as the case may be, a certificate from a nodal authority, appointed by a State Government, that the imported goods are meant for free distribution for Covid relief, by the State Government, or the entity, relief agency or statutory body, as specified in such certificate.
4.	The importer produces before the Deputy or Assistant Commissioner of Customs, as the case may be, at the port of import within a period of six months from the date of importation, or within such extended period not exceeding nine months from the said date as that Deputy or Assistant Commissioner of Customs may allow, a statement containing details of goods distributed free of cost duly certified by the said nodal authority of the State Government.

[F.No. CBIC-190354/2/2021-TO(TRU-I)-CBEC]

  
(Gaurav Singh)

Deputy Secretary to the Government of India

**F. No. CBIC-190354/2/2021-TO (TRU-I)-CBEC**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**(Tax Research Unit)**

Room No. 146-J, North Block  
New Delhi, dated 3<sup>rd</sup> May, 2021

To

**All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),**

**All Principal Chief Commissioners/Chief Commissioners of Customs & Central tax,**

**All Principal Commissioners/Commissioners of Customs/Customs (Preventive),**

**All Principal Commissioners/Commissioners of Customs & Central tax,**

**All Principal Director Generals/Director Generals under CBIC.**

Madam/Sir

**Subject: Ad hoc Exemption from IGST on imports of specified COVID-19 relief material donated from abroad – regarding**

Kind attention is drawn to the Ad hoc Exemption Order No. 4/2021-Customs, dated 3<sup>rd</sup> May, 2021 wherein exemption from IGST has been granted, in circumstances of exceptional nature, to goods specified in the following Customs notifications:

- i. 27/2021-Customs dated 20.04.21 (as amended by notification No.29/2021-Customs dated 30.4.21)
- ii. 28/2021-Customs dated 24.04.21,

when received free of cost for free distribution anywhere in India for COVID relief.

2. This exemption shall be subject to the following conditions specified therein:

(i) State Government shall appoint a nodal authority in the State for the purpose of this exemption. As per section 2 (103) of the Central Goods and Services Tax Act, 2017, state include a Union territory with Legislature.

(ii) The Nodal authority so appointed shall authorise any entity, relief agency or statutory body, for free distribution of such Covid-relief material.

(iii). The said goods can be imported free of cost by a State Government or, any entity/ relief agency/ statutory body, authorized in this regard for free distribution anywhere in India.

(iv) The importer shall before clearance of goods from Customs produce a certificate from the said nodal authorities that goods are meant for free distribution for Covid relief.

(v) After imports, the importer shall produce, to the Deputy or Assistant Commissioner of Customs at the port within a period of six months from the date of importation or within such extended period not exceeding nine months, a simple statement containing details of goods imported and distributed free of cost. This statement shall be certified by the said nodal authority of the State Government.

3. Field formations may take special note that the exemption order shall apply to all the such consignments pending clearance from Customs as on date of issue of order, i.e., the 3<sup>rd</sup> May, 2021.

4. Revenue Secretary has also written to all the Chief Secretaries for creation of a State/Union Territory Nodal Agency for taking immediate action for the purpose of imports of such relief material. The State Governments, importers, relief agencies, may approach the customs formation in case they face any difficulty. Chief Commissioners may suitably sensitize the Nodal officers already appointed in their formation for facilitating the expeditious clearance of COVID-relief material so that they are aware of this exemption and deal pro-actively with issues, if any, in their smooth clearance.

5. A large number of such consignments are anticipated to arrive in the coming days and certain consignments may be pending for clearance as on date. The customs formation, may proactively, take action for speedy clearance of such consignments. It is requested that necessary instructions be issued to the assessing officers to clear all such Covid-19 relief material expeditiously. Also, field formation make every possible effort to work in close coordination with the State Authorities.

6. In case of any difficulty, in implementing the order, the field formations may approach the Joint Secretary (TRU-1) or other officers on email [gd.lohani@nic.in](mailto:gd.lohani@nic.in), [gaurav.singh80@nic.in](mailto:gaurav.singh80@nic.in), or [swasif.haider@gov.in](mailto:swasif.haider@gov.in).

7. Hindi version will follow.

(Gaurav Singh)  
Deputy Secretary (TRU-I)



# ANNEXURE - C

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 27/2021-Customs

New Delhi, the 20<sup>th</sup> April, 2021

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in column (2) of the said Table, when imported into India, from the whole of the duty of customs leviable thereon under the said First Schedule, namely-

**Table**

<b>S.No.</b>	<b>Chapter or heading or sub-heading or tariff item</b>	<b>Description of goods</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	29	Remdesivir Active Pharmaceutical Ingredients.
2.	29	Beta Cyclodextrin (SBEB CD) used in manufacture of Remdesivir, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
3.	30	Injection Remdesivir.

2. This notification shall remain in force upto and inclusive of the 31<sup>st</sup> October, 2021.

[F.No. 354/3/2021-TRU]

(Gaurav Singh)  
Deputy Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

**Notification No. 29/2021-Customs**

New Delhi, the 30<sup>th</sup> April, 2021

G.S.R. (E)...- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 27/2021-Customs, dated the 20<sup>th</sup> April, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 284(E), dated the 20<sup>th</sup> April, 2021, namely:-

In the said notification, in the Table, after S.No.3 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"4.	3822	Inflammatory Diagnostic (marker) kits, namely- IL6, D-Dimer, CRP(C-Reactive Protein), LDH (Lactate De-Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents."

[F.No. 354/52/2021-TRU]

(Rajeev Ranjan)

Under Secretary to the Government of India

ANNEXURE - D

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION  
3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 28/2021-Customs

New Delhi, the 24<sup>th</sup> April, 2021

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with section 141 of Finance Act, 2020 (12 of 2020), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in column (2) of the said Table, when imported into India, from the whole of the duty of customs leviable thereon under the said First Schedule and the whole of health cess leviable thereon under section 141 of the said Finance Act, namely-

**Table**

<b>S.No.</b>	<b>Chapter, heading, sub-heading or tariff item</b>	<b>Description</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	9019 20, 9804	Oxygen concentrator including flow meter, regulator, connectors and tubings.
2.	2804 40	Medical Oxygen
3.	8421 39	Vacuum Pressure Swing Absorption (VPSA) and Pressure Swing Absorption (PSA) oxygen plants, Cryogenic oxygen Air Separation Units (ASUs) producing liquid/gaseous oxygen.
4.	7311	Oxygen canister.
5.	9018	Oxygen filling systems.
6.	7311	Oxygen storage tanks
7.	9018	Oxygen generator
8.	7311	ISO containers for Shipping Oxygen
9.	7311, 8418 or 8419	Cryogenic road transport tanks for Oxygen
10.	7311, 8418 or 8419	Oxygen cylinders including cryogenic cylinders and tanks
11.	Any Chapter	Parts of goods at S.No.1 and 3 to 10 above, used in the manufacture of equipment related to the production,

		transportation, distribution or storage of Oxygen, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
12.	9019	Any other device from which oxygen can be generated
13.	9018 or 9019	Ventilators, including ventilator with compressors; all accessories and tubings; humidifiers; viral filters (should be able to function as high flow device and come with nasal canula).
14.	9018	High flow nasal canula device with all attachments; nasal canula for use with the device.
15.	6506 99 00	Helmets for use with non-invasive ventilation.
16.	9019	Non-invasive ventilation oronasal masks for ICU ventilators.
17.	9019	Non-invasive ventilation nasal masks for ICU ventilators.
18.	3002	COVID-19 vaccine.

2. This notification shall remain in force upto and inclusive of the 31<sup>st</sup> July, 2021.

[F.No. 354/3/2021-TRU]

(Gaurav Singh)  
Deputy Secretary to the Government of India

ANNEXURE -E

**On the official stationery of any nodal authority appointed by a State Government**

To,

**The Commissioner of Customs.....**

This is to certify the M/s ....., [address], has been authorised as the relief agency for free distribution of covid relief material received free of cost from outside India availing the exemption from IGST under the customs adhoc exemption order 4/2021-Cus, date the 3<sup>rd</sup> May, 2021.

The said M/s ..... shall import covid relief supply free of cost for free distribution in India as per details in the Annexure (attached), at..... Customs Station. Exemption from IGST is recommended for such imports by M/s..... under the said adhoc exemption order.

The relief agency shall provide the details of items so imported and distributed free of cost to the Deputy/Assistant Commissioner of Customs at the Port/Airport of import within the period prescribed in the said order, after due certification by this authority.

**Annexure**

1. Country of exports:
2. Exporters details
3. Items

S. No.	Description of goods with specification	of with	Customs-Tariff heading/sub-heading	Quantity

[Signatures]

with official seal

## ANNEXURE - F

### FREQUENTLY ASKED QUESTIONS

Ad hoc Exemption Order No. 4/2021-Customs dated 3 May, 2021 (said Order) exempting IGST on imports of specified COVID-19 relief material subject to conditions – regarding

Last Updated: 7<sup>th</sup> May, 2021

S. No.	FAQ	Clarification
1.	Whether exemption from IGST under the said Order is available in case the importer buys the goods from abroad, but the same is meant for free distribution for COVID relief in India?	<p>1.1. Condition No.1 of Annexure to the said Order states that, <i>the said goods are imported free of cost for the purpose of Covid relief by a State Government or, any entity, relief agency or statutory body, authorised in this regard by any State Government.</i> Thus, it is clear that the adhoc exemption order applies only where the importer gets goods free of cost for free distribution. Other instances are not covered by the exemption order.</p> <p>1.2. In this context, a number of references have been received informing that many entities, including Corporates, intend to source COVID relief material from abroad and distribute it freely, availing the IGST exemption under the said Order.</p> <p>1.3. It may be mentioned that in case any corporate buys it and even gives it for free, such exemption will not be available. To reiterate, it is available when said goods are imported free of cost for the purpose of Covid relief by a State Government or, any entity, relief agency or statutory body, authorised in this regard by any State Government.</p>
2.	The imports may be imported at place within jurisdiction of State A, and goods may be for free distribution in State A as well as B. In such a case, which State nodal authority, A or B, shall be	Any 'relief agency' authorised by a State can make free distribution of goods so imported anywhere in India. Exemption order only envisages that relief agency should have been authorised by a State and should have obtained a certificate to this effect. So in the instant case either of the States A or B may authorise the agency and issue the certificate

	required to issue authorization and certify the free distribution of said goods?	for compliance of Condition No. 3 of the Annexure to the said Order.
3.	Is there a specified format for issuing certificate, recommending exemption to a relief agency?	A format for the said authorization for import is placed on CBIC's website, under Customs → Instructions → Instruction 9/2021-Customs dated 3 <sup>rd</sup> May, 2021. This format is for facilitation purpose. Certificate in any format containing information as mentioned in format at the above link shall be accepted by Customs.
4.	What will be the procedure for certification of the statement containing details of such imported goods distributed free of cost, if distributed within the state whose nodal authority authorising the importing entity/ relief agency, and if distributed in other states.	Condition No. 4 of the Annexure to the said Order requires that a statement containing details of goods distributed free of cost, duly certified by the said nodal authority of the State Government, is to be produced by the importer before the specified Customs officer at the port of importation. The certification of statement shall be done by the nodal authority that authorises the relief agency and issues certificate to relief agency recommending exemption under the adhoc order. There is no prescribed procedure for certification of statement and the States/ State nodal authorities are at liberty to devise their own suitable mechanism as deemed fit, for certification of statement.
5.	The nodal authority will issue the certificate to the entity who will submit the same before the concerned customs authority at the time of clearance of goods. Is this understanding, correct?	Yes, Condition No. 3 of Annexure to said Order may be referred to. As mentioned therein, the State nodal authority will authorize the importing entity, and the importer will produce the said authorization before Customs at time of clearance for availing the exemption.
6.	Is the certificate to be issued import	Although a certificate is required to be produced by an importer to Customs at the

	consignment wise or a certificate could be issued covering multiple imports by a relief agency?	time of clearance of each consignment, a separate, consignment-wise certificate is not necessary. A certificate issued to a relief agency may cover goods imported under multiple consignments. The certificate should specify port-wise anticipated import by relief agency, in the format as mentioned at S. No. 3 above.
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(Disclaimer: This document is being issued for the purpose of understanding of the stakeholders and does not have the force of law, and in respect of dispute, if any, the legal text of the exemption order shall only be relevant)